Contt. II-27—45,004—31-10-27.

Revenue (1928) Department.

Ms SERIES.

G.O. No. 722

DATED 30/3/1928

[Despatch Abstract.]

Advances - Loans - Coimbatore - Kollegal taluk- Doddamaridevarayasamudram village - C.H.Chinnasami Raju - arrears - Write off - sanctioned.

C.F. 31

Revenue DEPARTMENT.

CURRENT No.

Received 20 JAN 1928 192 Registered 192

Subject.

Advances - Loans (Coimbatore) Kollegal taluk - Doddamarideverayasamudram village - C.R. Chinnaswami Raju - Arrears - Write off.

ENCLOSURES.
No.
Spare copies

Reference No. F. 8885/27-1

Station Madras, Dated the 16th January 1928.

From

The Board of Revenue, Land Revenue. and ~~Revenue Settlement, etc~~ ~~Separate Revenue.~~

H.G.Stokes Esq., C.I.E., I.C.S.,
Commissioner of Land Revenue and Settlement.

~~Resolution~~ ~~Reference.~~ Read the following:-

Letter from A.R.Cox Esq., I.C.S., Collector of Coimbatore, Ref.No. 10807/27-B-3 dated 17th November 1927.-

I beg to apply for sanction to write off the irrecoverable loan arrears amounting to Rs. 532-4-3 plus interest thereon from 1-1-26 at 6¼ % per annum due by C.R. Chinnaswami Raju of Kollegal. The circumstances in which this has become necessary are detailed below:-

2. An extent of 131 acres 29 cents of land in Doddamarideverayasamudram village in Ellaimalam group was granted to Chinnaswami Raju on darkhast in the year 1916. The lands carry an assessment of Rs. 128-14-0. Soon after assignment and even before the issue of patta for the lands, the --

darkhastdar

darkhastdar applied on 31-8-16 for a loan of Rs.500/- to sink a well in S.F. 399 of that village. The then value of the lands was only Rs.200/-. On 6-10-16 the Tahsildar (M.R.Ry. Edward S. Jesudian) granted him a loan of Rs.200/- only. It was paid in two instalments, one on 7-10-1916 and the other on 2-12-1916 after the Revenue Inspector reported that the first instalment of the loan was duly applied. On 15-3-17 the borrower applied for an additional loan of Rs. 300/-. The Tahsildar inspected the well on 3-4-1917 and ordered the grant of the additional loan applied for. Rs.200/- was paid on 4-4-17 and the borrower was ordered to finish the work not later than 4-5-17. The work was not completed in time. The borrower applied for time to complete it. The Revenue Inspector inspected the work on 13-5-17. He reported that the borrower had not done work after the payment of Rs.200/- on 4.4-17. The borrower was called on to explain the cause of short work. He replied on 14.7.17 that the work was delayed for want of labourers and prayed for an extension of time for 3 months. It was granted. On 8-9-17 the Revenue Inspector obtained the borrower's explanation; inspected the work and recommended a further extension of 3 months. On 27-12-17, the Tahsildar ordered the issue of a notice to the borrower to show cause against summary recovery for failure to finish the work as agreed to. In his statement before the Tahsildar on 4-1-18, the borrower contended that he had spent in all Rs.600/. on that date and that unless an additional loan of Rs. 500/- was sanctioned, he could not finish the work. The work done till then was estimated by the Revenue Inspector at Rs.360/- though the borrower had received Rs.400/-. Since there was no likelihood of the borrower completing the work for want of funds the Tahsildar ordered the summary recovery of the entire amount advanced. The loanee moved the Revenue Divisional Officer, Kollegal to order the Tahsildar to pay the balance of Rs.100/- out of the additional loan of Rs.300/- sanctioned. It was referred to the Tahsildar for report (Revenue Divisional Officer's N.Ref. 14/R Petn. dated 18-1-18). The Tahsildar submitted a detailed report on 2-2-18 (Ref. 126/Sup- 18) supporting his original recommendation for summary recovery. The Revenue Divisional

fficer

Officer, in his order D.Dis. 204/Rev./18 dated 27-2-18, ordered
p82 of D that a sufficient amount to complete the well would be advanced, if the borrower would furnish additional security for Rs.1000/- within a month or otherwise, that the summary recovery ordered by the Tahsildar would stand. However, the Revenue Divisional Officer granted time till 18-6-18, at the request of the party. On 18-7-18, the Revenue Divisional Officer granted this further extension of time till 17-10-18. The Revenue Divisional Officer granted him time till 15-2-19 applied for, in his order D.Dis.
p104 of D 102/Rev. of 19 dated 21-1-19. On the order of the Tahsildar dated 25-1-19 the Revenue Inspector inspected the work on
p105 of D 21-2-19. He reported that the party had deviated from the original sanctioned estimate, had begun the work on a very large scale and has nearly spent Rs.800/- and that Rs.500/- more would be required to complete the work. He also stated that the party
p112 of D applied for an additional loan of Rs.500/-. Enquiry into the question of granting additional loan was conducted by the Tahsildar. He recommended the grant of the additional loan
p.116 of D (vide his report dated 31-3-19). The Revenue Divisional Officer refused to grant the loan on the same security. He demanded collateral security. The applicant did not furnish additional security. Hence the Revenue Divisional Officer not only refused the grant but also ordered the summary recovery of the amount
p150 of D advanced till then in his D.Dis. 103/Rev. of 20 dated 31-1-20. (Thus during the period from 31-3-19 to 31-1-20, the matter was under correspondence between the Tahsildar and the Revenue Divisional Officer). On appeal the Collector set aside the order of the Revenue Divisional Officer, Kollegal and ordered the grant of the additional loan of Rs.500/- on the same security in his
p 160 of (D) D.Dis. 653/Rev. dated 23-6-20. This amount was paid on 22-7-20 and time was given till 31-12-20 to complete the work. As usual the work was left incomplete. When examined by the Revenue --
p186 of (D) Inspector on 12-2-21 the borrower prayed for time till 31-2-21. He did not complete the work even within that period. Hence the Tahsildar recommended summary recovery in his report N.R.O.C.
pp190-191 of (D) 3/L.I,L. of 26 dated 2-4-21. On the recommendation of the --

Revenue

page 192 of (D) 4

Revenue Divisional Officer, Kollegal (Ref. 302/R.sub dated 13-5-21) the Collector of Coimbatore, in his order D.Dis. 3381/21 dated 25-5-21 ordered the summary recovery of the amount of Rs. 1000/- advanced in ten easy instalments and allowed the borrower to complete the work at his convenience. p 27-10-9 (A) p 59 (9)

3. Repayment commenced from fasli 1332. Not a single year up to this passed without the lands being attached and brought to sale for arrears of loan. The borrower managed to pay the kists after sale year after year and got the sales cancelled. The borrower allowed the lands to lie waste. He found it difficult to pay the Land Revenue and loan instalments. The difficulty increased as years passed by. This will be quite evident from the following statement. page 7 of (W)

Date on which the kist was due. (1)	Date of attachment of land. (2)	Date of sale. (3)	Date of payment. (4)	Amount paid. Rs. a.
Fasli 1332- 10-1-23.			25-6-24	363 0
1333- 10-1-24.	19-3-24	9-5-24	17-7-24	137 8
1334- 10-1-25	19-3-25	12-5-25	5-10-25	137 8
1335- 10-1-26	13-1-26	8-2-26 & resales	2-12-26	137 8
1336- 10-1-27	28-4-27	10-6-27	12-7-27 (One month after sale)	137 8

4. In the current year the borrower was reminded to pay the dues in easy instalments as before (vide this office Ref. 1043/Sup. 26 dated 10-1-27). He did not avail himself of that too. The privilege of paying the loan in easy instalments was withdrawn by the Collector, vide his Proceedings L.Dis. 11429/26-B-3 dated 27-11-26 and L.Dis. 999/27-B-3 dated 24-1-27. Chinnaswamy Raju did not pay the Land Revenue due for fasli 1336. Demand notice was issued on 27-2-27. The Headman, Kollegal and Ellaimalam reported that Chinnasamy Raju possessed no movable property. The lands hypothecated to Government for the State loan and S.F. No. 211-A-1 which was not so hypothecated were then attached and brought to sale both for Land Revenue and Loan Arrears. (K) (P) (M) W1

5. The sale was held by the Tahsildar on 10-6-27. The vast area of 131 acres 29 cents were divided into convenient blocks and sold. There was no bid. They were then sold as a whole. There was no bid even then. The lands were purchased on behalf of Government

for

for Rs.5/-. On 30-6-27, the pattadar sent by money order -- Rs.145/- towards Land Revenue for fasli 1336. This was accepted and credited to his account. S.F. 211/A-1 attached and sold for arrears of Land Revenue alone was released under the order of the Revenue Divisional Officer (D.Dis. 122/Rev. of 27 dated 22-7-27). On 12-7-27 he again sent Rs. 137-8-0 towards loan instalment of fasli 1336. This was also accepted and credited to the account of L.O. 3/26 as part payment of loan arrears.

6. There was a balance of Rs.669-12-3, on 1-1-26. This amount carries interest at 6¼ per cent per annum. Deducting the amount of Rs. 137-8-0 remitted by the borrower on 12-7-27, there is still a balance of Rs.532-4-3, to be recovered from the defaulter with interest. The sale of the lands was confirmed by the Revenue Divisional Officer, Kollegal in his D.Dis 122/Rev. of 27 dated 22-7-27. The loan arrears are irrecoverable and have to be written off the accounts. The sum of Rs.5/- the nominal value for which the lands were purchased by Government has also to be written off the accounts. The lands might hereafter fetch a decent price.

7. I request that under note 4 to subsidiary instructions to the Revised Loan Rules printed at page 85 of the Takkavi Manual, the sanction of Government may be obtained to treat the amount of the loan arrears as irrecoverable. The sum of Rs.5/- being the nominal value of the lands brought in by Government may also be ordered to be written off the accounts.

8. The entire records of the loan are enclosed for reference and return.

Reference

Submitted to Government.

2. A total loan of Rs. 1000 under the L.I.L. Act was sanctioned to the borrower during the years 1916 to 1920 for sinking a well in S.No. 399 of Doddamaridevarayasamudram village, Kollegal taluk. The loan was sanctioned on the prospective value of the security lands measuring 115.09 acres of land which had been assigned to the borrower on darkhast a few months before the first loan was sanctioned. No portion

of the security lands was brought under cultivation and consequently there was no chance of recovering any money from the borrower. It seems to the Board that in the circumstances of the case, the additional loans, particularly the loan of Rs.500 sanctioned by the Collector in 1920, should have been refused. The security lands were sold in auction and for want of bids, were purchased on behalf of Government for a nominal sum of Rs.5/-. The borrower has no other property to be proceeded against. The Collector recommends that the loan arrears of Rs.532-4-3 may be written off as irrecoverable. The Board supports the recommendation and submits the case for the orders of Government. Rs.5 being the nominal value of the lands bought in by Government may also be written off. Records as per list appended are submitted for perusal.

Assistant Secretary. 18/1/28

To the Secretary to Government, Revenue Department
with records to be returned.

M.R.V./17-1-28.

18/1

2

List of records.

L.Dis. 999/27 dated 24-1-27

L.Dis. 11429/26 dated 27-11-26.

L.Dis. 8170/27 dated 9-8-27.

L.Dis. 6539/27 dated 27-7-26

D.Dis. 122 R/27 dated 22-7-27

D.Dis. 3381/21 dated 25-5-21

D.Dis. 653/20 dated 23-6-20

D.Dis. 282 R/21 dated 8-11-21.

Records in Lo.3/L.I.L. of 1326 on the file of the Tahsildar of Kollegal.

18/1

Advances - Loans - Coimbatore - Kollegal taluk - Doddamari Devarayasamudram - Arrears - C.R. Chinnasami Raju - Write off

C No 232 From the Bd of Rev Rs F 8885/27-17 15-7-28

To U S

Please see the Collector's letter at pp 1-5 C F and the B.P. at pp 5-6 C.F.

2. One Chinnasami Raju was granted on dumbhast an extent of 131.29 acres of land in Doddamarideva rayasamudram village bearing an assessment of Rs 128-14-0 - Immediately after assignment para 2 p/s 1-2 C F he applied for a loan of Rs 500 for sinking a well on the security of the land which was estimated at Rs 200. The loan was sanctioned by the Tahsildar p 5 of D of Kollegal on 6.10.16 and it was paid in two instalments the first instalment is reported p 2 C F to have been duly applied. On 15.3.17, he applied for a second loan of Rs 300 which was also sanctioned by the Tahsildar. This amount was not applied for the purpose and extension of time was allowed from time to time till 1919 through the p 3 C F Tahsildar is reported to have recommended on 2-8-1918 the p 2 C F summary recovery

of the loan. The revenue inspector in his report of 21-2-19 reported that work to the extent of Rs 800 had been finished and that the borrower had to spend an additional amount of Rs 500/- to complete the work. The party applied for an additional loan of Rs 500 which was refused by the R.D.O. The party then appealed to the Collector (Mr. S.B. Evans). He sanctioned the additional loan of Rs 500 applied for. In his order at p 31 of flag (F) he stated as follows:- "Apparently the borrower "has spent Rs 300 more than the "amount of the loan, and if it was "proper to give the loan in the first "instance, it is obviously fair to him "to allow him a chance to see the thing "through. --- The security is good enough if it is good enough "for the original loan. Summary recovery of the whole amount "should be made if the work is not completed within the year." The Board is of the opinion that this loan of Rs 500/- should have been refused by the Collector. With reference to the total loan of Rs 1000/- the borrower was paying his annual instalments as noted at p 4 C.F.

p 105 of (D)

p 150 of (D)

pp 1-23 of Coll's S-Bs: No. 653 Rw/20 23.6.20 (F)

3— It will be observed that the borrower was paying the instalment every year, though long after the due date

Even the instalment for fasli 1336 was paid by the borrower on 12-7-27 But the borrowers lands were attached on 28-4-27 and sold on 10-6-27, i.e. about a month previous to the payment of the instalment for fasli 1336 by the borrower.

Col 2 of statement on p 4 CF

Cl. 3 of Q 2 dated 20-

4 It is reported that the lands, when auctioned, had to be bought in by the Govt for want of bidders for Rs 5/- The Collector and the Board recommend that one from the borrower the balance of the loan viz Rs 522-4-3 and the sum of Rs 5/- being the nominal price for which the lands were bought in by the Govt may be written off the accounts.

para 5, pp 4-5 CF

A draft order is submitted. It may be sent to Finance for acceptance

pb CF

KO 2.2.28 Was it legal to confirm the sale of the lands after the loan instalment was paid and accepted?

COS 7.2.28

MRV 9.2-28

Letter

~~The question to be answered is whether the sale of the lands can not stand the borrower having paid the instalment of the loan before the sale was confirmed~~

~~another Proviso for Rule~~

L 48

Please see U's remarks at p3 ante. The provisions of the Madras Revenue Recovery Act relating to the setting aside of the sale of immoveable property are extracted below:- put up (2)

Sec.
*37. A. Any person owning or claiming an interest in immoveable property sold under this Act may, at any time within 30 days from the date of sale, deposit in the treasury of the taluk in which the immoveable property is situated

(a) a sum equal to 5 p.c. of the purchase money

(b) a sum equal to the arrears of revenue for which the immoveable property was sold together with interest thereon and the expenses of attachment, management and sale and other costs incurred in respect of such arrears,

and may apply to the Collector to set aside the sale

Sec.
38. 3. On the expiration of thirty days

from the date of sale (if no application to have the sale set aside is made under Sec 37-A) or if such application is made and rejected, the Collector shall make an order confirming the sale.

2. The facts relating to the revenue sale in this case are

para-2 p 1, @ F

(1) the borrower was the owner of about 131 acres of land carrying an assessment Rs 129 per annum.

para 2 p 1 of (K)

(2) he took a loan of Rs 1000/- in all for sinking a well in the land and in respect of which he had to re-pay the loan in annual instalments of Rs 137-8.

(3) He had been very irregular in paying the instal. the Collector of Coimbatore in his L. Dis No 6539 of 27-7-26 ordered the summary recovery of the entire unpaid balance of the loan

(K) p 3. The D.O's letter at pts 1-2 of (K)

[very irregular in paying the annual instal. as the borrower was reported to the] The land revenue also fell in arrears.

p 1 of (W)

(4) the land was brought to sale for arrears of land revenue and cess amounting to Rs 143-0-0 and for the balance of loan amount of Rs 669-12-3.

(5) the land was sold on 10-6-27

and bought in by the Govt for Rs 5/- for want of bidders para 1 p 5 of (W)

(6) On 30-6-27, (ie 20 days after the sale) the pattadar borrower remitted Rs 145 by M.O. towards land revenue arrears and on 12-7-27, he sent a money order for Rs 139-8-0 i.e. the loan instalment due for fasli 1336 but not the entire unpaid balance of the loan as ordered in the Collector's proceedings referred to in item 3 above. para 3 & 4 pp 5 & 6 of (W)

(7) the payments by the defaulter both on account of the arrears of land revenue and the loans instalment were accepted, and subsequently the R.D.O. Kollegal, in his proceedings No D Dis No 1227/22-7-27 confirmed the sale with the exception of S.No. 211 A/1 which was attached only for arrears of land revenue para 1 p 1-5 of (W)

3. ~~Now the point for decision is whether the order dated 3rd of October~~ The question for consideration is whether in this case the confirmation of the sale was valid in the face of the fact that the borrower has deposited both the arrears of land revenue

and the loan instalment before the confirma of the sale and that such deposit was accept by Govt. The sale was not for the realization of a single instalment of the loan but for the entire unpaid balance §.37 of Act II of 1864 clearly states that the sale shall be stay if the defaulter tenders the full amount of the arrears of revenue with interest thereon etc. §.37-A/§38 provides for setting aside the sale. and from these sections also it is clear that the entire amount of the arrears should be deposited within thirty days from the date of sale. Reading If, as in this case, no application to have the sale set aside is made the Collector shall make an order confirming the sale. The land was sold on 10.6.27. The defaulter deposited a portion of the arrear but not the full amount and that too on 12.7.27 more than a month after the sale. It does not therefore appear that there was any illegality or irregularity in the confirmation of the sale by the R.D.O.

4. In this connection attention is invited to the Sahib's report on pp.5-9 of R.D.'s D.Dis 122/27 & 22.7.27 which gives a resume of the facts that led to the sale. It would appear that the grant of loans to the Ryots - even the original grant of Rs.200 - was a mistake

8

5. for orders whether the Board's proposal to write off the irrecoverable loan arrears should be approved

vsw 16.2.28 Draft letter may be sent to Finance for acceptance

MRW 27.2.28

5

Cannot the amount be secured by selling any other property - why amend the man under the Rev. Reg. Act? I cannot see that anybody has explained why the money is irrecoverable. Has any man been given?

5.3.28

Jobs

Paragraph 5 of the subsidiary instructions to the revised loans rule and the notes thereunder describe the procedure to be adopted in cases of default of payment of loans. The modes of recovery are

pp 83-86 of the Takkavi Manual

(1) from the borrower as of they were arrears of land revenue

(2) from the surety, if any, as of they were arrears of land revenue from him

No surety in this case? MRW 14/3/28

T.W.S. Sub. no. The only security was the land to be benefitted please see p. 14 of (8)

vsw 14.3.28.

(3) Out of the land for the benefit of which the loan was granted, as if they were arrears of land revenue.

p83 of Jahlavi Manual

With reference to the first mode mentioned above paragraph 5 of the subordinary instructions states that the personal property of the defaulter may be proceeded against before proceeding against the land. In this case, the Board has stated that the headman, Kollegal reported that the defaulter had no moveable property. In his report to the R.D.O, Kollegal, the tahsildar reported as follows:-

para 4 p4 CF

"Chinnaswamy Raja has no employment either public or private. He lives in the house of a woman who was once a midwife in the Kollegal hospital. He has no means of cultivating the land or of deepening the well.

para 6 p7 of p2(MV)

As to arresting the defaulter, Sec 48 of Act II of 1864 is as follows:-

p21 of A et pulsp.

When arrears of revenue ... cannot be liquidated by the sale of the property of the defaulter ... and the Collector shall have reason to believe that the defaulter ... is wilfully

withholding payment of the arrears or has been guilty of fraudulent conduct in order to evade payment, the Collector may cause the arrest and imprisonment of the defaulter.

The Tahsildars report extracted at pg 4 ante does not show that the defaulter was wilfully withholding payment or was guilty of fraudulent conduct, to warrant his arrest under the Act

2. In this case the lands hypothecated for the loan and one other field which was not hypothecated were brought to sale for both land revenue and loan arrears. When the land revenue arrears were paid by the defaulter the field which was not hypothecated for the loan was released. It is not reported whether this field was attached again and brought to sale for the arrears of loan still due from the defaulter. It is for orders whether a report may be called for on this point.

para. 4 p 4 CF

para 8 p 5 CF

MMV 15.3.28

3. In connection with the sale of these lands in 1926, the R.D.O states that the land had to be put up for sale four times on account of the unfavourable character of the season. Ultimately there was a bid for Rs 400 but the sale ~~before they could be made to agree~~

p 1 of pp (7)

2 4

Rs 400/- was set aside ~~on account of the unfavourable character of the season~~. In the sale held in June 1927, it is stated that there were no bids for the land. For orders whether the Board may be asked to report why the lands for which Rs 400/- were offered in the previous year in spite of the adverse season had no bids at the sale held in June 1927.

pure of 4 Cl

MM 15.3.28

KP 12-3-28

In para 7 of his report at pp. 7-8 of flag (W) the Tahsildar says that the defaulter influences other people not to bid. It is also stated that there is demand for the land and that they can be resold after being bought in by Govt. Inasmuch as the sale of the lands has been confirmed by the Collector it is unnecessary to consider a resale of the lands now.

MM 15.3.28

veu 12.3.28.

S

Draft for approval

[illegible]

Dh

Revenue 272 E/28-1

17/3/28

ASSISTANT SECRETARY TO GOVERNMENT FINANCE DEPT. 17 MAR 1928

W

10146 Accts

17.3.28.

P.T.O

Finance (Accts.)

Submitted that the draft order may be accepted

2/ Credit will be given to the Loan Account for the (principal + int) Loan ~~account~~ to be written off in the present Case and a Corresponding debit will be made to "47. Miscellaneous Irrecoverable temporary loans written off."

Rs. 532-4-3 (page 2 of draft + notes)

page 396 C.B.E. 28-29 (First Edn.)

23.3.28

23.3.28

23.3.28

26.3.28

Revd.

Finance 10146 Accts. 26-3-28

ASST. EXO. OFFR TO COVR 27 MAR 1928 DEPTT

E. 27.3.28

Rev 1363 E 27

To ~~Mr. Seely~~

The draft may please be issued.

28.3.28

27.3.28

27/3/28.

Issued 29/3

30/3

Taluqdari Manual Act II of 1864

Cvc. 28.3.28.

close file. destroy Route. 29/3

Scott I-5 (b)—8,004—26-10-27. (6)

Revenue DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..		
When signed ..		
When despatched ..		

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ..... " ..... 192 .

READ ALSO:—

C. No. 272-E-28 From the Board of Rev. L.R.& S. No. 8885-27 Ref. F. dated 16-1-1928.

" " " " " " 192 .

" " " " " " 192 .

ORDER.

Mis.

No. 722, dated 30-3-1928.

A loan of Rs.1,000 (Rupees one thousand) was granted between 1916 and 1920 to one C.R. Chinnasami Raju of Doddamaridevarayasamudram village of Kollegal taluk in the Coimbatore district under the Land Improvement Loans Act for sinking a well. As the borrower on several occasions made default in repaying the instalments due in time, the Collector ordered the summary recovery of the entire balance of loan due. Thereupon his lands were

ttached and brought to sale. For want of
)idders, the lands were purchased on
)ehalf of the Government for Rs.5 (Rupees
.ve). The balance of the loan amount
'ill to be paid by the borrower amounts
to Rs.532-4-3 (Rupees five hundred and
t rity two annas four and pies three) .
The Collector has stated that the loan
arrears are irrecoverable and has recommended
that they may be written off the accounts
He has also recommended that the sum of
Rs5 (Rupees five) for which the borrower's
lands were purchased on behalf of the
Government may be written off the accounts.
The Board of Revenue has supported the
Collector's proposal.

2. In the circumstances explained, the
Government direct that the amounts of
Rs.532-4-3 (Rupees five hundred and thirty two
annas four and pies three) and Rs.5 (Rupees
five) be written off the accounts.

(x Nos is the principal of the loan to be written off)
- Further M. Dept ICP No Special orders should issued are necessary - Cf Nos 4. on pp 85-86 Taccavi Manual)

Dpd by Vana Messenger
Dpr'g. initials
Date 31.3

To the Board of Revenue, L.R.& S with Enclo
,, Accountant General, through-Fin.
,, Fin. Dept.

x with copy of list at p 90F and the Enclo as per list placed